

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>SIOUX CENTER</div> <div>CITY OF <u>SIOUX CENTER</u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16208401300000</div> <div>Darryl Ten Pas, Finance Director</div> <div>335 1st Avenue NW</div> <div>Sioux Center, IA 51250</div>			
		(Please correct any error in name, address, and ZIP Code)			
<div>WHEN</div> <div>COMPLETED,</div> <div>PLEASE</div> <div>RETURN TO</div>		<div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>	
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		2,836,721		2,836,721	2,822,373
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		2,836,721		2,836,721	2,822,373
Delinquent property taxes		0		0	
TIF revenues		2,066,000		2,066,000	2,075,896
Other city taxes		937,514	0	937,514	875,000
Licenses and permits		90,052	0	90,052	97,600
Use of money and property		361,707	388,407	750,114	760,425
Intergovernmental		1,308,241	0	1,308,241	957,319
Charges for fees and service		1,434,254	22,542,298	23,976,552	23,631,795
Special assessments		48,439	0	48,439	41,500
Miscellaneous		816,171	293,482	1,109,653	817,200
Other financing sources		5,122,270	475,785	5,598,055	5,506,054
Total revenues and other sources		15,021,369	23,699,972	38,721,341	37,585,162
Expenditures and Other Financing Uses					
Public safety		1,284,799	0	1,284,799	1,239,112
Public works		1,195,354	0	1,195,354	1,646,946
Health and social services		0	0	0	
Culture and recreation		3,473,953	0	3,473,953	3,453,933
Community and economic development		161,874	0	161,874	160,861
General government		1,098,341	0	1,098,341	1,115,851
Debt service		2,889,727	0	2,889,727	1,382,909
Capital projects		1,603,682	0	1,603,682	2,166,700
Total governmental activities expenditures		11,707,730	0	11,707,730	11,166,312
Business type activities		0	21,424,992	21,424,992	21,815,842
Total ALL expenditures		11,707,730	21,424,992	33,132,722	32,982,154
Other financing uses, including transfers out		4,822,945	775,110	5,598,055	5,506,054
Total ALL expenditures/And other financing uses		16,530,675	22,200,102	38,730,777	38,488,208
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-1,509,306	1,499,870	-9,436	-903,046
Beginning fund balance July 1, 2014		4,135,182	37,618,310	41,753,492	40,857,380
Ending fund balance June 30, 2015		2,625,876	39,118,180	41,744,056	39,954,334
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 5,900,000	Other long-term debt		\$ 2,434,093
Revenue debt		\$ 2,683,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 23,083,867
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			12/30/15	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone →	Area Code	Number	Extension
Paul Clousing			712	722-0761	
Signature of Mayor or other City official (Name and Title)				Date signed	
				12/30/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF SIOUX CENTER						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
1	Section A - TAXES											1		
2	Taxes levied on property	1,988,190	668,505		180,026			2,836,721			2,836,721	2		
3	Less: Uncollected property taxes - Levy year							0			0	3		
4	Net current property taxes	1,988,190	668,505		180,026	0		2,836,721		T01	2,836,721	4		
5	Delinquent property taxes							0		T01	0	5		
6	Total property tax	1,988,190	668,505		180,026	0	0	2,836,721			2,836,721	6		
7	TIF revenues			2,066,000				2,066,000		T01	2,066,000	7		
8	Other city taxes							0		T15	0	8		
9	Utility tax replacement excise taxes							0		T15	0	9		
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10		
11	Parimutuel wager tax							0		C30	0	11		
12	Gaming wager tax							0		T19	0	12		
13	Mobile home tax							0						
13	Hotel/motel tax	134,975						134,975		T19	134,975	13		
14	Other local option taxes		802,539					802,539		T09	802,539	14		
15	TOTAL OTHER CITY TAXES	134,975	802,539	0	0	0	0	937,514	0		937,514	15		
16	Section B - LICENSES AND PERMITS	90,052						90,052		T29	90,052	16		
17	Section C - USE OF MONEY AND PROPERTY											17		
18	Interest	8,857		741	6,375			15,973	74,823	U20	90,796	18		
19	Rents and royalties	65,191						65,191	327,678	U40	392,869	19		
20	Other miscellaneous use of money and property	280,543						280,543	-14,094	U20	266,449	20		
21								0			0	21		
22	TOTAL USE OF MONEY AND PROPERTY	354,591	0	741	6,375	0	0	361,707	388,407		750,114	22		
23												23		
24	Section D - INTERGOVERNMENTAL											24		
25												25		
26	Federal grants and reimbursements											26		
27	Federal grants							0		B89	0	27		
28	Community development block grants							0		B50	0	28		
29	Housing and urban development							0		B50	0	29		
30	Public assistance grants							0		B79	0	30		
31	Payment in lieu of taxes							0		B30	0	31		
32								0			0	32		
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33		
34												34		
35												35		
36												36		
37												37		
38												38		
39												39		
40												40		

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF SIOUX CENTER						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		750,961					750,961		C46	750,961	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	61,912	17,635		3,576	27,249		110,372		C89	110,372	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority					377,186		377,186		C89	377,186	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55	New Homestead	24,176						24,176			24,176	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	86,088	768,596	0	3,576	404,435	0	1,262,695	0		1,262,695	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	34,272						34,272			34,272	63				
64	Library service							0		D89	0	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service	11,274						11,274		D89	11,274	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	45,546	0	0	0	0	0	45,546	0		45,546	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	131,634	768,596	0	3,576	404,435	0	1,308,241	0		1,308,241	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	1,612,242	A91	1,612,242	73				
74	Sewer							0	1,071,306	A8Ø	1,071,306	74				
75	Electric							0	10,450,009	A92	10,450,009	75				
76	Gas							0	8,587,710	A93	8,587,710	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage	387,030						387,030		A81	387,030	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF SIOUX CENTER						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water	86,392						86,392		A80	86,392	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	40,979						40,979		A89	40,979	92				
93	Ambulance charges	210,219						210,219		A89	210,219	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	709,634						709,634		A61	709,634	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103	Municipal Mall,Auto Maintenance, and Health Insurance Funds							0	821,031		821,031	103				
104	TOTAL CHARGES FOR SERVICE	1,434,254	0	0	0	0	0	1,434,254	22,542,298		23,976,552	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	48,439						48,439		U01	48,439	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	768,309				19,792		788,101	293,482	U99	1,081,583	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines	28,070						28,070		U30	28,070	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114								0			0	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	796,379	0	0	0	19,792	0	816,171	293,482		1,109,653	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF SIOUX CENTER					<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)					
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	4,978,514	2,239,640	2,066,741	189,977	424,227	0	9,899,099	23,224,187		33,123,286	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	3,180,278				245,000		3,425,278	140,000		3,565,278	127
128	Internal TIF loans and transfers in	266,033			1,196,959	234,000		1,696,992	335,785		2,032,777	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	3,446,311	0	0	1,196,959	479,000	0	5,122,270	475,785		5,598,055	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	8,424,825	2,239,640	2,066,741	1,386,936	903,227	0	15,021,369	23,699,972		38,721,341	132
133												133
134	Beginning fund balance July 1, 2014	2,843,362	1,678,039	-29,648	1,503,676	-1,860,247		4,135,182	37,618,310		41,753,492	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	11,268,187	3,917,679	2,037,093	2,890,612	-957,020	0	19,156,551	61,318,282		80,474,833	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015					CITY OF SIOUX CENTER		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	729,588						729,588		E62	729,588	2
3	Purchase of land and equipment	59,611						59,611		G62	59,611	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	160,668						160,668		E24	160,668	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	204,630						204,630		E32	204,630	16
17	Purchase of land and equipment	129,370						129,370		G32	129,370	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	932						932		E32	932	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	1,284,799	0	0	0	0	0	1,284,799			1,284,799	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF SIOUX CENTER						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
41	Section B — PUBLIC WORKS											41				
42	Roads, bridges, sidewalks — Current operation	136,023	190,796					326,819		E44	326,819	42				
43	Purchase of land and equipment							0		G44	0	43				
44	Construction							0		F44	0	44				
45	Parking meter and off-street — Current operation							0		E60	0	45				
46	Purchase of land and equipment							0		G60	0	46				
47	Construction							0		F60	0	47				
48	Street lighting — Current operation	105,033						105,033		E44	105,033	48				
49	Traffic control safety — Current operation	7,040						7,040		E44	7,040	49				
50	Purchase of land and equipment							0		G44	0	50				
51	Construction							0		F44	0	51				
52	Snow removal — Current operation	112,555						112,555		E44	112,555	52				
53	Purchase of land and equipment							0		G44	0	53				
54	Highway engineering — Current operation							0		E44	0	54				
55	Purchase of land and equipment							0		G44	0	55				
56	Construction							0		F44	0	56				
57	Street cleaning — Current operation	37,987						37,987		E81	37,987	57				
58	Purchase of land and equipment							0		G81	0	58				
59	Airport (if not an enterprise) — Current operation	96,117						96,117		E01	96,117	59				
60	Purchase of land and equipment							0		G01	0	60				
61	Construction							0		F01	0	61				
62	Garbage (if not an enterprise) — Current operation	372,369						372,369		E81	372,369	62				
63	Purchase of land and equipment							0		G81	0	63				
64	Construction							0		F81	0	64				
65	Other public works — Current operation	71,210						71,210		E89	71,210	65				
66	Purchase of land and equipment	66,224						66,224		G89	66,224	66				
67	Construction							0		F89	0	67				
68								0			0	68				
69								0			0	69				
70								0			0	70				
71								0			0	71				
72								0			0	72				
73								0			0	73				
74								0			0	74				
75								0			0	75				
76								0			0	76				
77								0			0	77				
78								0			0	78				
79								0			0	79				
80	TOTAL PUBLIC WORKS	1,004,558	190,796	0	0	0	0	1,195,354			1,195,354	80				

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF SIOUX CENTER							<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF SIOUX CENTER						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	545,010						545,010		E52	545,010	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation	42,750						42,750		E61	42,750	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	433,464						433,464		E61	433,464	127				
128	Purchase of land and equipment	41,924						41,924		G61	41,924	128				
129	Construction	159,038						159,038		F61	159,038	129				
130	Recreation — Current operation	436,461						436,461		E61	436,461	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation							0		E03	0	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium	1,815,306						1,815,306		E61	1,815,306	135				
136	Other culture and recreation							0		E61	0	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	3,473,953	0	0	0	0	0	3,473,953			3,473,953	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation	25,237						25,237		E89	25,237	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation	75,415						75,415		E89	75,415	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation							0		E50	0	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation	47,222						47,222		E29	47,222	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation	14,000						14,000		E89	14,000	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates							0		E89	0	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	161,874	0	0	0	0	0	161,874			161,874	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF SIOUX CENTER						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	800,506						800,506		E29	800,506	160
161	Purchase of land and equipment	8,202						8,202		G29	8,202	161
162	Clerk, Treasurer, financial administration — Current operation	107,075						107,075		E23	107,075	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	840						840		E89	840	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	132,860						132,860		E31	132,860	168
169	Purchase of land and equipment	48,858						48,858		G31	48,858	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	1,098,341	0	0	0	0	0	1,098,341			1,098,341	176
177	Section G — DEBT SERVICE				2,889,727			2,889,727			2,889,727	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	2,889,727	0	0	2,889,727			2,889,727	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Airport, & Rural Fire Truck					245,547		245,547			245,547	184
185	Hwy 75 Upgrades, Commercial Development, St Andrews Way					1,005,298		1,005,298			1,005,298	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	1,250,845	0	1,250,845			1,250,845	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	Redevelope Former Hospital Site					352,837		352,837			352,837	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	352,837	0	352,837			352,837	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	1,603,682	0	1,603,682			1,603,682	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	7,023,525	190,796	0	2,889,727	1,603,682	0	11,707,730			11,707,730	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF SIOUX CENTER					<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								1,282,811	E91	1,282,811	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								1,062,636	E80	1,062,636	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation								9,422,166	E92	9,422,166	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation								8,426,871	E93	8,426,871	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF SIOUX CENTER						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)			
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237		
238	Other business type — Current operation								935,504	E89	935,504	238		
239	Purchase of land and equipment									G89	0	239		
240	Construction									F89	0	240		
241												241		
242	Enterprise Debt Service										0	242		
243	Enterprise Capital Projects										0	243		
244	Enterprise TIF Capital Projects										0	244		
245	Internal service funds — Specify											245		
246	Auto Revolving								186,070		186,070	246		
247	Health Insurance								108,934		108,934	247		
248											0	248		
249											0	249		
250											0	250		
251	TOTAL BUSINESS TYPE ACTIVITIES								21,424,992		21,424,992	251		
252												252		
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	7,023,525	190,796	0	2,889,727	1,603,682	0	11,707,730	21,424,992		33,132,722	253		
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254		
255	Regular transfers out	1,342,776	1,447,392					2,790,168	775,110		3,565,278	255		
256	Internal TIF loans/repayments and transfers out			2,032,777				2,032,777			2,032,777	256		
257								0			0	257		
258	TOTAL OTHER FINANCING USES	1,342,776	1,447,392	2,032,777	0	0	0	4,822,945	775,110		5,598,055	258		
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	8,366,301	1,638,188	2,032,777	2,889,727	1,603,682	0	16,530,675	22,200,102		38,730,777	259		
260												260		
261	Ending fund balance June 30, 2015:											261		
262	Governmental:											262		
263	Nonspendable							0			0	263		
264	Restricted		2,279,491	4,316	885			2,284,692			2,284,692	264		
265	Committed	219,248						219,248			219,248	265		
266	Assigned	187,704				-2,560,702		-2,372,998			-2,372,998	266		
267	Unassigned	2,494,934						2,494,934			2,494,934	267		
268	Total Governmental	2,901,886	2,279,491	4,316	885	-2,560,702	0	2,625,876			2,625,876	268		
269	Proprietary								39,118,180		39,118,180	269		
270	Total ending fund balance June 30, 2015	2,901,886	2,279,491	4,316	885	-2,560,702	0	2,625,876	39,118,180		41,744,056	270		
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	11,268,187	3,917,679	2,037,093	2,890,612	-957,020	0	19,156,551	61,318,282		80,474,833	271		
272												272		

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF SIOUX CENTER

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. Enter amount, omit cents.

Purpose

Amount paid to other local governments

Correction.....

M05 \$

Health.....

M32

Highways.....

M44

Transit subsidies.....

M94

Libraries.....

M52

Police protection.....

M62

Sewerage.....

M80

Sanitation.....

M81

All other.....

M89 \$

Purpose

Amount paid to State

Highways.....

L44 \$

All other.....

L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....

200 \$

3,465,911

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 3,265,314	29U \$ 330,400	39U \$ 598,972	49U \$ 276,343	49U \$	49U \$ 2,380,000	49U \$ 340,400	191 \$ 68,388
2. Sewer utility	19U 919,504	29U 615,000	39U 370,276	49U 246,228	49U	49U 303,000	49U 615,000	189 20,330
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. Other-Specify Centre Mall	19U 695,000	29U	39U 295,000	49U 400,000	49U	49U	49U	189 22,541
10. Capital Projects	19U 9,158,722	29U 224,152	39U 2,926,752	49U 4,977,429	49U	49U	49U 1,478,693	189 192,504
11.	19U	29U	39U	49U	49U	49U	49U	189
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	14,038,540	1,169,552	4,191,000	5,900,000	0	2,683,000	2,434,093	303,763

B. Short-term debt

Outstanding as of JULY 1, 2014

61V \$

Outstanding as of JUNE 30, 2015

64V \$

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

\$

461,677,339

x .05 = \$

23,083,867

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$		11,706,149	11,706,149

REMARKS

V98